

CERTIFICATE

To the Clerk of Phillips, State of Kansas

We, the undersigned, officers of

City of Long Island

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

			2016 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016					
Allocation of MVT, RVT, 16/20M Veh Tax					
Schedule of Transfers					
Statement of Indebtedness					
Statement of Lease-Purchases					
Computation to Determine State Library Grant					
<u>Fund</u>	<u>K.S.A.</u>	<u>Page No.</u>			
General	12-101a	8	87,345	39,054	62,770
Library	12-1220	9	3,260	1,245	2,001
Special Highway		10	3,430		
Public Utilities		10	97,145		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	191,180	40,299	64,771
Notice of the vote to adopt required to be published and attached to the budg				No	County Clerk's Use Only
Budget Summary		13			622,172
Neighborhood Revitalization Rebate					Nov 1, 2015 Total Assessed Valuation

Assisted by:

Mapes & Miller, CPA's

Address:

418 E. Holme

Norton, KS 67654

Email:

mmcpas@yahoo.com

Attest: Oct 13, 2015

Linda McDougal
County Clerk

Theresa A. Councilman

Kent Thulhu Councilman

Paul Coop Councilman

Scott Shuffeth Mayor

Governing Body

Page No. 1a

City of Long Island

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 37,143
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 37,143

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 7,169
5. Increase in personal property for 2015:	
5a. Personal property 2015	+ 48,015
5b. Personal property 2014	- 15,041
5c. Increase in personal property (5a minus 5b)	+ 32,974
	(Use Only if > 0)
6. Valuation of annexed territory for 2015	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2015	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	40,143
9. Total estimated valuation July 1, 2015	622,172
10. Total valuation less valuation adjustment (9 minus 8)	582,029
11. Factor for increase (8 divided by 10)	0.06897
12. Amount of increase (11 times 3)	+ \$ 2,562
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 39,705
14. Debt service levy in this 2016 budget	0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	39,705
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%
17. Consumer Price Index adjustment (3 times 16)	\$ 594
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 40,299

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Long Island Cemetery

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 3,796
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 3,796

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 59,423	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ 180,047	
5b. Personal property 2014	- 140,682	
5c. Increase in personal property (5a minus 5b)	+ 39,365	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2015	0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	98,788	
9. Total estimated valuation July 1, 2015	3,209,006	
10. Total valuation less valuation adjustment (9 minus 8)	3,110,218	
11. Factor for increase (8 divided by 10)	0.03176	
12. Amount of increase (11 times 3)	+ \$ 121	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 3,917	
14. Debt service levy in this 2016 budget	0	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	3,917	
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%	
17. Consumer Price Index adjustment (3 times 16)	\$ 61	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.'		
(15 plus 17)	\$ 3,978	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	35,934	8,447	207	313	847	0
Library	1,209	284	7	11	29	0

County Treas Motor Vehicle Estimate	8,731	
County Treas Recreational Vehicle Estimate	214	
County Treas 16/20M Vehicle Estimate		324
County Treas Commercial Vehicle Tax Estimate		876
County Treas Watercraft Tax Estimate		

Motor Vehicle Factor		
	<u>0.23506</u>	
Recreational Vehicle Factor		
	<u>0.00576</u>	
16/20M Vehicle Factor		<u>0.00872</u>
Commercial Vehicle Factor		<u>0.02359</u>

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

[illegible]

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2015	Payments Due 2015	Payments Due 2016
NONE							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list—such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2016

Library found in: City of Long Island
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem	\$1,208	\$1,245
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$243	\$284
Recreational Vehicle Tax	\$8	\$7
16/20M Vehicle Tax	\$30	\$11
Commercial Vehicle Tax	\$0	\$29
Watercraft Tax	\$0	\$0
LAVTR	\$0	\$0
TOTAL TAXES	<u>\$1,489</u>	<u>\$1,576</u>
Difference in Total Taxes:	\$87	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$569,576	\$622,172
Did Assessed Valuation Decrease?	No	
Levy Rate	2.122	2.001
Difference in Levy Rate:	(0.121)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Long Island
2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	43,304	78,137	34,851
Receipts:			
Ad Valorem Tax	36,195	35,934	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	333	0	
Motor Vehicle Tax	7,509	7,197	8,447
Recreational Vehicle Tax	151	224	207
16/20M Vehicle Tax	745	877	313
Commercial Vehicle Tax		0	847
Watercraft Tax		0	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rent	3,591	2,500	3,500
Intangibles			
KDHE			
Grant			
State Aid - Emer Prep			
Equipment Sold			
Reimbursed Expense			
Insurance Proceeds	6,054		
Cancelled Encumbrances	2,901		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	153	125	126
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,632	46,857	13,440
Resources Available:	100,936	124,994	48,291

City of Long Island

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	100,936	124,994	48,291
Expenditures:			
Personal Services	6,487	14,000	14,000
Contractual Services	11,023	35,000	35,000
Commodities	3,201	10,000	10,000
Capital Outlay		31,143	28,345
Loan Principal			
Loan Interest			
Commissions			
Transfer to Library			
Neighborhood Revitalization Rebate			
Miscellaneous	2,089		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,800	90,143	87,345
Unencumbered Cash Balance Dec 31	78,137	34,851	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	90,143	87,345
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	87,345
		Tax Required	39,054
	Delinquent Comp Rate: 0.0%		0
	Amount of 2015 Ad Valorem Tax		39,054

City of Long Island
2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	168	1,684	1,684
Receipts:			
Ad Valorem Tax	1,224	1,208	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11	0	
Motor Vehicle Tax	251	243	284
Recreational Vehicle Tax	5	8	7
16/20M Vehicle Tax	25	30	11
Commercial Vehicle Tax			29
Watercraft Tax			0
Transfer from General Fund			
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,516	1,489	331
Resources Available:	1,684	3,173	2,015
Expenditures:			
Appropriations to Library Board		1,489	3,260
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,489	3,260
Unencumbered Cash Balance Dec 31	1,684	1,684	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	1,489	3,260
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,260
Tax Required			1,245
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			1,245

City of Long Island
2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State Payments	3,417	3,390	3,430
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,417	3,390	3,430
Resources Available:	3,417	3,390	3,430
Expenditures:			
Streets	3,417	3,390	3,430
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,417	3,390	3,430
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	3,390	3,430

See Tab A

Adopted Budget

Public Utilities	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	72,110	77,216	37,145
Receipts:			
Collections	65,869	55,000	60,000
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	65,869	55,000	60,000
Resources Available:	137,979	132,216	97,145
Expenditures:			
Contractual Services	53,268	45,000	50,000
Commodities	79	1,500	1,500
Loan Principal	7,409	10,131	7,500
Loan Interest		3,741	3,741
Commissions		200	200
Capital Outlay		34,499	34,204
Miscellaneous	8		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,763	95,071	97,145
Unencumbered Cash Balance Dec 31	77,216	37,145	0
2014/2015/2016 Budget Authority Amount	0	95,071	97,145

See Tab A

See Tab E

Non-Budgeted Funds-A

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Tort Liability			Bond & Interest											
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	4,970		Cash Balance Jan 1	10		Cash Balance Jan 1			Cash Balance Jan 1			Cash Balance Jan 1		
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Collections	1		Collections	5										
Total Receipts	1		Total Receipts	5		Total Receipts	0		Total Receipts	0		Total Receipts	0	
Resources Available:	4,971		Resources Available:	15		Resources Available:	0		Resources Available:	0		Resources Available:	0	
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Total Expenditures	0		Total Expenditures	0		Total Expenditures	0		Total Expenditures	0		Total Expenditures	0	
Cash Balance Dec 31	4,971		Cash Balance Dec 31	15		Cash Balance Dec 31	0		Cash Balance Dec 31	0		Cash Balance Dec 31	0	
Total												Total		
4,980												4,980		

***Note: These two block figures should agree.

City of Long Island
2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Long Island Cemetery	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,689	3,796	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	
Motor Vehicle Tax	365	344	357
Recreational Vehicle Tax	10	6	7
16/20M Vehicle Tax	249	258	241
Commercial Vehicle Tax			25
Watercraft Tax			
Sale of Plots			
LAVTR			
Memorials			
Reimbursed Expense			
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,313	4,404	629
Resources Available:	4,313	4,404	629
Expenditures:			
Contractual Services	4,313	4,404	4,542
Commodities			
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,313	4,404	4,542
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	4,404	4,542
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,542
Tax Required			3,913
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			3,913

See Tab A

NOTICE OF BUDGET HEARING

The governing body of

City of Long Island

will meet on August 11, 2015 at 6:30 PM at City Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	22,800	60.055	90,143	63.089	87,345	39,054	62.771
Library							
Special Highway	3,417	2.030	1,489	2.122	3,260	1,245	2.001
Public Utilities	60,763		3,390		3,430		
Non-Budgeted Funds-A			95,071		97,145		
Totals	86,980	62.085	199,093	65.211	191,180	40,299	64.772
Less: Transfers	0		0		0		
Net Expenditure	86,980		199,093		191,180		
Total Tax Levied	36,555		37,143		XXXXXXXXXXXX		
Assessed Valuation	588,794		569,576		622,172		
Cemetery District							
Long Island Cemetery	4,313	1.272	4,404	1.308	4,542	3,913	1.219
Total Tax Levied	3,626		3,689		XXXXXXXXXXXX		
Valuations	2,740,191		2,901,585		3,209,006		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2013		2014		2015		
Revenue Bonds	0		0		0		
Other	120,014		110,682		100,959		
Lease Purchase Principal	0		0		0		
Total	120,014		110,682		100,959		

*Tax rates are expressed in mills

Pat Hammond
City Official Title: City Clerk

(First Published in the Phillips
County Review July 29, 2015)1†